

Public School Support

Historical Summary

OPERATING BUDGET	FY 2007 Total App	FY 2007 Actual	FY 2008 Approp	FY 2009 Request	FY 2009 Gov Rec
BY DIVISION					
Administrators	81,451,200	79,701,000	85,240,200	87,660,300	90,978,800
Teachers	742,906,400	697,986,800	792,414,700	865,514,000	841,335,900
Operations	542,519,800	546,382,100	571,302,800	591,608,300	583,859,500
Children's Programs	132,246,100	183,917,000	166,468,100	172,045,100	164,572,600
Facilities	22,722,900	17,127,600	32,772,600	34,300,000	34,300,000
Total:	1,521,846,400	1,525,114,500	1,648,198,400	1,751,127,700	1,715,046,800
BY FUND CATEGORY					
General	1,291,587,000	1,291,587,000	1,367,363,800	1,476,022,000	1,439,941,100
Dedicated	55,259,400	55,404,400	65,834,600	60,105,700	60,105,700
Federal	175,000,000	178,123,100	215,000,000	215,000,000	215,000,000
Total:	1,521,846,400	1,525,114,500	1,648,198,400	1,751,127,700	1,715,046,800
Percent Change:		0.2%	8.1%	6.2%	4.1%
BY OBJECT OF EXPENDITURE					
Lump Sum	1,521,846,400	1,525,114,500	1,648,198,400	1,751,127,700	1,715,046,800

Department Description

Provide state and federal funding to local school districts and public charter schools for public education, grades K-12.

Public School Support Agency Profile

Analyst: Headlee

Comparison of Public School Budget Proposals

	FY 2007 APPROP.	FY 2008 APPROP.	FY 2009 REQUEST	FY 2009 GOV. REC.
I. STATE APPROPRIATION				
A. Sources of Funds				
1. General Fund	\$1,291,587,000	\$1,367,363,800	\$1,476,022,000	\$1,439,941,100
percent change from prior year:	30.8%	5.9%	7.9%	5.3%
2. Dedicated Funds	\$51,366,800	\$65,834,600	\$60,105,700	\$60,105,700
3. Federal Funds	\$175,000,000	\$215,000,000	\$215,000,000	\$215,000,000
4. TOTAL STATE APPROPRIATIONS	\$1,517,953,800	\$1,648,198,400	\$1,751,127,700	\$1,715,046,800
percent change from prior year:	26.8%	8.6%	6.2%	4.1%
II. PROGRAM DISTRIBUTION				
A. Statutory Requirements				
1 Transportation	\$64,316,700	\$67,032,300	\$72,277,700	\$68,467,200
2 Border Contracts	\$800,000	\$1,000,000	\$1,100,000	\$1,100,000
3 Exceptional Contracts/Tuition Equivalents	\$5,750,000	\$6,075,000	\$6,330,000	\$6,330,000
4 Program Adjustments	\$435,000	\$480,000	\$550,000	\$550,000
5 Salary-based Apportionment	\$740,842,100	\$774,788,600	\$793,722,200	\$827,755,267
Salary-based Apportionment for I-STARS			\$50,000,000	\$0
6 Teacher Incentive Award	\$313,200	\$166,100	\$219,600	\$219,600
7 State Paid Employee Benefits	\$133,897,900	\$139,771,900	\$143,187,500	\$149,658,903
State Paid Employee Benefits for I-STARS			\$9,020,000	\$0
8 Early Retirement Program	\$4,750,000	\$4,750,000	\$4,750,000	\$4,750,000
9 Bond Levy Equalization	\$6,300,000	\$11,200,000	\$13,900,000	\$13,900,000
10 Idaho Safe & Drug-Free Schools	\$5,500,000	\$7,000,000	\$4,700,000	\$4,700,000
11 School Facilities Maintenance Match	\$5,650,000	\$2,300,000	\$3,000,000	\$3,000,000
12 Sub-total -- Statutory Requirements	\$968,554,900	\$1,014,563,900	\$1,102,757,000	\$1,080,430,970
B. Other Program Distributions				
1. Technology & Remediation	\$9,800,000	\$9,800,000	\$10,550,000	\$9,800,000
2. Idaho Reading Initiative	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000
3. Limited English Proficiency (LEP)	\$6,040,000	\$6,040,000	\$6,040,000	\$6,040,000
4. Gifted & Talented	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000
5. Idaho Digital Learning Academy	\$1,100,000	\$2,800,000	\$3,129,500	\$3,129,500
6. School Facilities Funding (Lottery)	\$10,772,900	\$19,122,600	\$17,250,000	\$17,250,000
8. Classroom Supplies		\$5,180,000	\$5,379,500	\$5,379,500
9. Textbook Allowance		\$9,950,000	\$9,950,000	\$9,950,000
10. ISAT Remediation		\$5,000,000	\$5,000,000	\$5,000,000
11. Dual Credit Class Allowance		\$0	\$3,500,000	\$0
12. Math Initiative		\$350,000	\$3,972,500	\$0
13. Agricultural Replacement Phase Out		\$3,017,000	\$2,262,800	\$2,262,800
13. Safe School Study		\$150,000	\$150,000	\$150,000
14. Rural School Initiative		\$100,000	\$100,000	\$0
15. State Longitudinal Data System			\$1,900,000	\$0
16. Federal Funds to Local School Districts	\$175,000,000	\$215,000,000	\$215,000,000	\$215,000,000
17. Craig-Wyden 70% Contingency Funds		\$3,500,000		
18 Sub-total -- Other Program Distributions	\$206,012,900	\$283,809,600	\$287,984,300	\$277,761,800
TOTAL CATEGORICAL EXPENDITURES	\$1,174,567,800	\$1,298,373,500	\$1,390,741,300	\$1,358,192,770
III. PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	\$0
IV. STATE DISCRETIONARY FUNDS	\$343,386,000	\$349,824,900	\$360,386,400	\$356,854,030
V. ESTIMATED SUPPORT UNITS	13,500	13,750	14,025	14,025
VI. STATE DISCRETIONARY \$/SUPPORT UNIT	\$25,436	\$25,442	\$25,696	\$25,444
VII. LOCAL DISCRETIONARY \$/SUPPORT UNIT	\$0	\$0	\$0	\$0
VIII. TOTAL DISCRETIONARY \$/SUPPORT UNIT	\$25,436	\$25,442	\$25,696	\$25,444
percent change from prior year:	3.0%	0.01%	1.00%	-1.00%

Public School Support Agency Profile

Analyst: Headlee

Public Schools Funding Formula

At the core of Idaho's Public Schools funding system is a formula that determines the amount of money that each school district is entitled to receive. This formula multiplies the four factors shown below:

$$\begin{array}{r} \text{Support Units} \\ \text{Staff Allowance} \\ \text{Base Salary} \\ \text{Experience/Education Index} \end{array} \begin{array}{l} \text{times} \\ \text{times} \\ \text{times} \end{array} = \text{Salary-Based Apportionment}$$

The product of the above calculation, which is done for each school district in the state, is called the district's "salary-based apportionment". This is then multiplied by the variable state paid employee benefits of 18.04%, as shown below. These include retirement program costs that the employer pays, associated with PERSI and FICA, on every salary dollar that the state funds. The cost of unemployment insurance is then added:

$$\begin{array}{r} \text{Salary-Based Apportionment Funds} \\ \text{State-Paid Variable Benefit Rate} \\ \text{Unemployment Insurance} \end{array} \begin{array}{l} \text{times} \\ \text{plus} \end{array} = \text{State-Paid Employee Benefits}$$

The result of the above calculation, which is done for each school district in the state, is called the district's "state-paid employee benefits." The third and final piece of the core funding formula is then calculated. To do this, the Legislature must first establish in the Public Schools Division of Operations budget the amount of discretionary funds that are available on a per unit basis. For example, in FY 2008, \$349,824,900 was available to be disbursed among 13,750 support units. This equaled \$25,442 per support unit. The following calculation is then made:

$$\begin{array}{r} \text{Available Discretionary Funds} \\ \text{Estimated Support Units} \end{array} \begin{array}{l} \text{divided by} \end{array} = \text{Per Unit Discretionary Funds}$$

The product of the above calculation, which is done for each school district in the state, is called the district's "per unit discretionary funds."

On the facing page you will find a list of many of the terms used on this page.

Public School Support Agency Profile

Analyst: Headlee

Public Schools Funding Formula Terminology

Support Units are the foundation of how schools in Idaho are funded, and are often thought of and referred to as "classroom units." The state does not fund school districts based on the number of students, it funds them based on the number of support units. A school district generates support units, however, based on the number of students it has in average daily attendance in various categories, such as kindergarten, elementary, and secondary. These student counts are then divided by a series of divisors found in Section 33-1002, Idaho Code. For example, a school district with 440 students categorized as secondary students (grades 7-12) would be assigned a divisor of 16.0, which means that school district would receive 27.5 support units of funding. School districts with more students receive larger divisors, while smaller districts receive smaller divisors. As a result, a small district needs fewer students to generate a support unit of funding than a large district. Some of the reasons for this arrangement include that larger districts can usually operate more efficiently, with greater economies of scale than small districts, and that small districts still need to be able to offer students a thorough, comprehensive education, in spite of their small size.

Staff Allowance establishes the number of staff positions to be funded by each support unit. Section 33-1004, Idaho Code sets these levels at 1.1 instructional staff, 0.075 administrative staff, and 0.375 classified staff. The state funds more than one teaching position per support unit, or "classroom", because there are a number of positions categorized as instructional that are not regular classroom teachers. These can include school counselors, librarians, and special education instructors.

A **Base Salary** is assigned for each of the staff categories. These base salary figures are \$19,783 for classified staff, \$35,816 for administrative staff, and \$24,623 for instructional staff.

The **experience/education index** provides for an escalating series of salary multipliers for instructional and administrative staff (the classified staff portion of the formula ends with the base salary funding component). This component of the formula provides more funding for teachers and administrators with more experience and education than it does for those that are less experienced and educated. This table of multipliers, which runs from zero years of experience to 13+ years, and includes seven different levels of educational achievement, can be found in Section 33-1004A, Idaho Code. Because of the way the table appears in Idaho Code, years of experience are often referred to as "steps", and educational achievement as "lanes." Multipliers range from 1.0000 to 2.0126. Whatever multiplier a staff member receives is multiplied against the base salary for that type of staff. For example, an administrative staff member with 15 years of experience and a master's degree, plus 12 additional college credits, would receive a multiplier of 1.7371, and would be allocated \$58,644. A teacher with the same profile would receive an allocation of \$40,318, since instructional staff have a lower base salary than administrative staff. Instructional staff, however, can never be allocated less than \$31,000, regardless of low multipliers, since the state funds each instructional position at a minimum of \$31,000, which matches and fully funds the state mandate that teachers in Idaho be paid a minimum of \$31,000.

Salary-Based Apportionment is the result of the four-part funding formula described above and on the previous page.

State-Paid Employee Benefits include the employer (school district) share of Public Employee Retirement System of Idaho (PERSI) contributions and federal FICA taxes. These dollars are only paid based on the salary funds that the state provides. If a school district employs more personnel than the state funds, or pays higher salaries than the state funds, then the additional PERSI and FICA costs associated with those extra expenditures are borne by the school district. State-Paid Employee Benefits also include unemployment insurance.

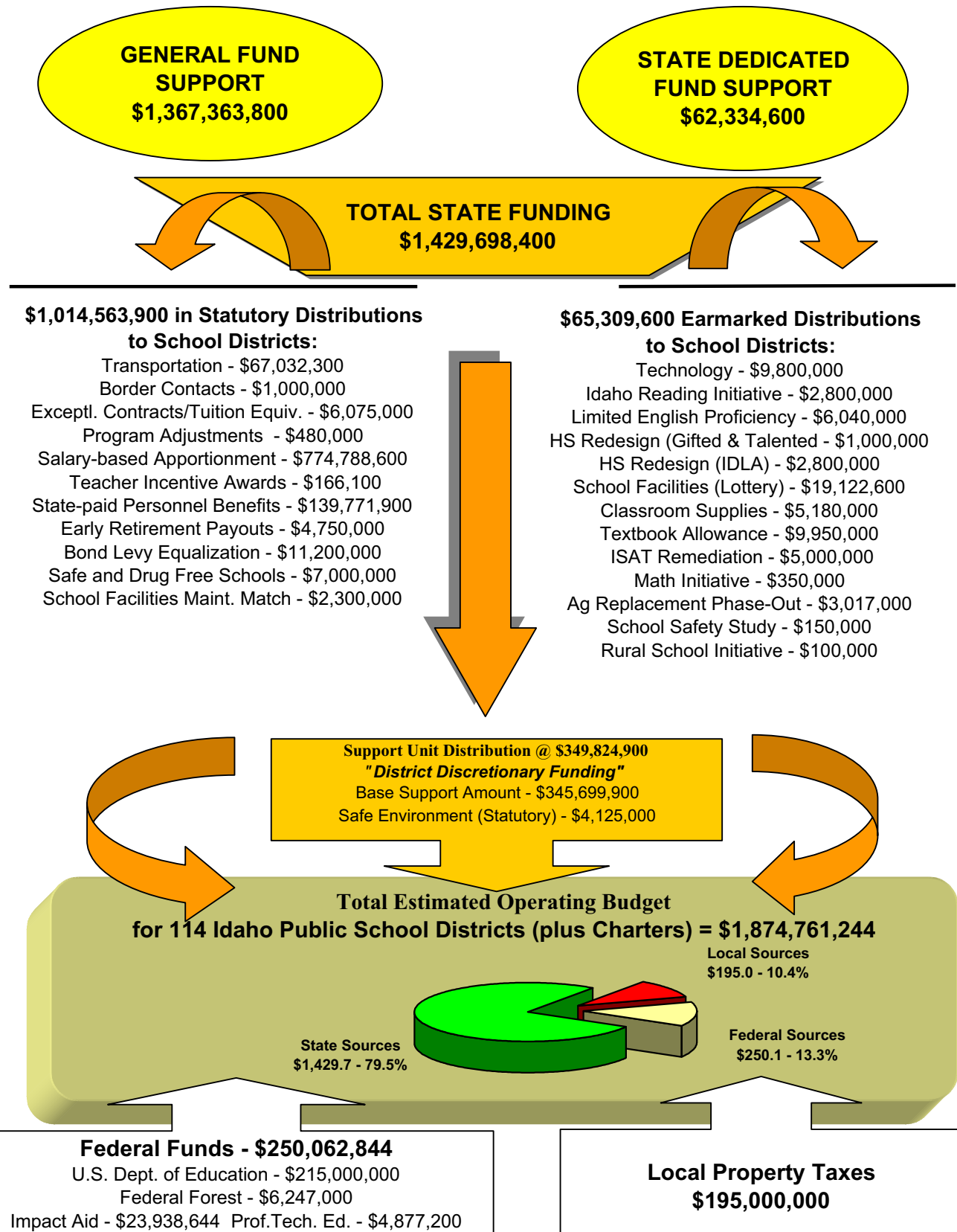
Discretionary Funds are those dollars appropriated for public schools that are not needed to satisfy either the other formula funding requirements of Idaho Code or line-item earmarks in the appropriation bill. These dollars are added to salary-based apportionment and state-paid employee benefit funds. Discretionary funds can be spent in any way the district chooses, based on locally-established priorities.

Public School Support Agency Profile

Analyst: Headlee

Idaho Public School Fund Flow

(FY 2008 Operational Support - Excludes Bond and Plant Facility Funds)



Public School Support Agency Profile

Analyst: Headlee

Statewide Certified Staff Salaries for Idaho School Districts

The average teacher salary in Idaho is over \$42,500 per year.

	FY 1997 Avg Salary	FY 2007 Avg Salary	10-Year Annual % Change	10-Year Total % Change	FY 1997 FTP	FY 2007 FTP
District Administration						
Superintendent	\$67,067	\$86,598	2.6%	29.1%	97.8	115.0
Assistant Superintendent	\$70,848	\$98,896	3.4%	39.6%	16.6	16.5
Director	\$52,919	\$71,386	3.0%	34.9%	117.0	146.5
Supervisor / Coordinator	\$50,293	\$67,867	3.0%	34.9%	100.5	107.3
Weighted Average	\$57,189	\$76,125	2.9%	33.1%	331.9	385.2
School Administration						
Elementary Principals	\$53,552	\$70,913	2.8%	32.4%	289.2	294.4
Secondary Principals	\$55,628	\$73,069	2.8%	31.4%	210.9	226.7
Assistant Principals	\$51,061	\$67,588	2.8%	32.4%	171.7	208.9
Weighted Average	\$53,567	\$70,631	2.8%	31.9%	671.8	730.0
Education Services						
Education Media	\$35,592	\$49,204	3.3%	38.2%	189.4	164.0
Counselors	\$37,560	\$49,194	2.7%	31.0%	558.5	593.3
Psychologists	\$40,275	\$51,169	2.4%	27.0%	116.1	139.3
School Nurses	\$30,861	\$43,176	3.4%	39.9%	67.0	109.0
Social Workers	\$36,970	\$49,431	2.9%	33.7%	36.5	55.8
Speech Therap. & Audiologists	\$35,491	\$47,783	3.0%	34.6%	158.0	196.9
Weighted Average	\$36,801	\$48,683	2.8%	32.3%	1125.5	1258.2
Education Services						
Elementary Teachers	\$32,092	\$42,866	2.9%	33.6%	6702.3	7690.4
Secondary Teachers	\$33,286	\$42,462	2.5%	27.6%	6374.6	7079.6
Weighted Average	\$32,674	\$42,672	2.7%	30.6%	13,077	14,770

Source: Analysis of SDE Annual Statistical Reports.

FY 2006 School District Profiles

Size of District	No. of Districts	Student Enrollment	Student Teacher Ratio
Over 5,000 students	13	142,953	18.8
2,500 to 4,999 students	13	47,995	18.1
1,000 to 2,499 students	27	39,999	17.1
500 to 999 students	19	12,791	15.8
Less than 500 students	42	10,166	12.7
Charter Schools	24	8,003	25.9
Statewide Total	138	261,907	18.0

Source: SDE's 2005-2006 Annual Statistical Report